

MAY 01 2006

a washable fabric cover, said washable fabric cover enclosing said visco-elastic foam padding layer, said supporting layer, and said protective liner.

**REMARKS**

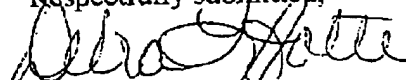
It is acknowledged that McMahon teaches a cushion for a pet having a superstratum comprising a loosely packed cavity containing a highly compressible, moveable amorphous material, a base layer, and each of these layers encased in its own cover to maintain the shape. But, the superstratum layer described in McMahon is highly compressible and easily pliable. This feature allows the animal to 'bed-down' or 'nest' by pushing the fill to rearrange the shape of the superstratum. The reference to White discloses a cushion made of slow recovery visco-elastic foam. The reference to Samm et al. describes the use of waterproof, breathable, flexible material.

The McMahon reference clearly teaches away from incorporating a slow recovery visco-elastic foam in the superstratum as disclosed by White; because this uninterrupted layer of foam cannot be rearranged by the animal. Furthermore, McMahan clearly teaches away from a protective liner since the function of each cover is to encase the superstratum and the base layer in their own individual covers to maintain the shape of each respective layer. Therefore, claim 27 should be allowed. Do you agree?

Also, your references don't suggest or teach the specific combination of structure and function of the visco-elastic foam padding layer having a bottom placed on a top of a supporting layer. The waterproof, breathable, protective liner received over a top of the visco-elastic foam padding layer and over a bottom of the supporting layer. This feature is important in that it protects the top and bottom of the cushion from absorbing liquids, due to the incontinence of the domestic animal. Further, this combination of structure allows the cushion to breath and maintains loft of the padding layer and supporting layer. The three references, as a whole, certainly don't suggest the desirability of the combination of structure found in claim 27. Do you agree? If so, I'll file a formal amendment to your Office Action Summary and amend all of the claims. The amended claims will be no broader then what is described in new claim 27.

I will plan on calling you next week to request a telephone conference on this matter.

Respectfully submitted,



Ms. Debra L. Holte